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June 18, 1999

RECORDATION NO. 22205 FILED

JUN 22 '99 1-55 PM

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are four (4) copies of a Memorandum of Lease, dated June 21, 1999, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: Comerica Leasing Corporation
29201 Telegraph Road, Second Floor
Southfield, Michigan 48034

Lessee: Dakota, Minnesota & Eastern Railroad Corporation
337 22nd Avenue South
Brookings, South Dakota 57006

A description of the railroad equipment covered by the enclosed document is:

twelve (12) locomotives set forth on Exhibit A attached to the Lease

#3553
#3554

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Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "R. Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/bg
Enclosures

EXHIBIT A

To the Memorandum of Lease, dated as of June 21, 1999, between Comerica Leasing Corporation and Dakota, Minnesota & Eastern Railroad Corporation.

Description of the Units:

Twelve (12) reconditioned SD40-3, 3,000 horsepower, dynamic brake equipped diesel-electric locomotives.

Unit Reporting

Mark & Numbers:

CP 5501	DME 6068
CP 5513	DME 6069
CP 5517	DME 6070
CP 5520	DME 6071
CP 5537	DME 6072
CP 5545	DME 6073
CP 5549	DME 6074
CP 5554	DME 6075
CP 5557	DME 6076
CP 5561	DME 6077
CP 5562	DME 6078
CP 5563	DME 6079